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**From:**

**Sent:** Fri 6/27/2008 4:29 PM

**To:**

**Cc:**

**Subject:** RE: Notice of computational adjustment

A notice of computational adjustment is nothing more than a bill. See I.R.C. 6231(a)(6) ("computational adjustment" is the amount of tax liability arising under the TEFRA procedures). The taxpayer generally has 6 months from the date we send the bill ("Notice of Income Tax Examination Changes") to challenge the computation. Section 6155, 6303 and 7521 provide for our sending a bill (demand for payment). The notice of demand for payment, as a matter of law, constitutes a notice of computational adjustment since it constitutes a notice of "the amount of tax liability" arising from the TEFRA procedures.